

093135



UNITED STATES GENERAL ACCOUNTING OFFICE  
REGIONAL OFFICE  
8112 FEDERAL OFFICE BUILDING  
FIFTH AND MAIN STREETS  
CINCINNATI, OHIO 45202

093135

MAY 29 1974

Colonel Bernard Big  
Commander  
Fort Monroe, Virginia 23651



LM093135

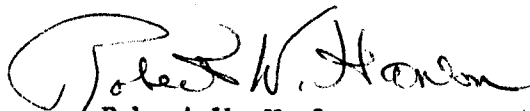
Dear Sir:

As part of our continuing review of military disbursing officers' accounts, we reviewed the travel voucher segment of the February 1974 account of Captain Manual E. Moya, Finance and Accounting Officer, DSSN 5079, at your installation.

We examined 130 temporary duty and permanent change of station travel vouchers, selected statistically, and we found eleven erroneous payments described in the enclosure. Most of the erroneous payments involved incorrect rates of per diem and the failure to pay per diem for travel from an overseas permanent duty station to the United States port of debarkation.

Since our examination was made at the U. S. Army Finance Support Agency without benefit of source documents, the results of our review should not be construed to be our opinion of the overall effectiveness and efficiency of the operations at your installation.

Sincerely,

  
Robert W. Hanlon  
Regional Manager

Enclosure

cc: Comptroller of the Army  
U. S. Army Finance Support Agency

AT/bb [Review of Disbursing Officer's Account, Ft.  
Monroe, Virginia]

7/4/80

093135

BEST DOCUMENT AVAILABLE

BEST DOCUMENT AVAILABLE

SUMMARY OF ERRORS DISCLOSED IN THE AUDIT OF  
THE FEBRUARY 1974 TRAVEL VOUCHER ACCOUNT  
OF THE FINANCE AND ACCOUNTING OFFICER  
U. S. ARMY GARRISON  
FORT MONROE, VIRGINIA 23651  
DSSN 5079

| <u>VOUCHER</u>               | <u>AMOUNT</u> | <u>PAYEE, SSAN, AND RANK</u>            | <u>TYPE OF ERROR</u>  |
|------------------------------|---------------|---|---|
| <u>MILITARY TRAVEL - PCS</u> |               |   |   |
| 800843*                      | \$4.00 U/P    | Frank W. Carrington<br>225-76-4923, E-4 | Per diem was not paid for overseas travel in connection with PCS from Clark AFB, Philippine Islands to the USPOD 12/13-14/73. Due 1 day for 12/13/73 and an additional day for crossing IDL, eastward at \$25 per day less 92% for quarters and subsistence. JTR, Pars. M3050, M4254-1a(1), M4254-2, Change 250, effective 12/1/73 and AR 37-106, Par. 6-51b.   |
| 800848*                      | 7.17 U/P      | Russell N. Pitts<br>267-42-3156, O-5    | The overseas travel per diem rate for 12/22/73 should be \$25 less 50% for quarters instead of \$8 less 84% for meals available, plus \$4.05 food costs. JTR, Pars. M4253-3(1), M4254-1a(1) and M4254-3, Change 250, effective 12/1/73. Due \$12.50 instead of \$5.33.  |
| 800853*                      | 12.36 U/P     | John R. Uribe<br>527-98-8977, E-3       | Per diem was not paid for all of the overseas travel in connection with the PCS from Korea to USPOD 12/1-5/73. Due 1 day at \$25 for 12/1/73 (delay at Yongsan, Korea over 10 hours) less 50% for quarters and 14% per meal for 2 meals; 3 days at \$2 (Government quarters and mess available) for 12/2-4/73; and 1 additional day at \$25 for crossing IDL, eastward on 12/5/73 less 50% for quarters and 14% per meal for 2 meals. Payment should have been made in the amount of \$17.00 instead of \$4.64. |

VOUCHER      AMOUNT      PAYEE, SSAN, AND RANK

TYPE OF ERROR

MILITARY TRAVEL - PCS (continued)

800858\*      \$4.36 U/P

Raymond D. Johnson  
231-76-4574, E-4

The correct overseas travel per diem rate for 1/16/74 should be \$25 per day less 50% for quarters and 14% for breakfast meal available prior to departure from Korea at 0800 instead of \$8 per day less 42% for 3 meals available. Due \$9.00 instead of \$4.64. JTR, Pars. M4253-3(1), M4254-1a(1) and M4254-2, Change 250, effective 12/1/73.

800859      9.96 U/P

Vernon L. Mitchell  
223-58-6950, E-6

The computation of per diem for overseas travel performed in connection with PCS from Korea to USPOD 1/14-16/74 should have been as follows: 1 day at \$35 for 1/14/74 (delay at Seoul, Korea over 10 hours) less 50% for quarters and 14% for 1 meal; 1 day at \$25 (travel rate) for 1/15/74 less 50% for quarters; and 1 additional day at \$25 (travel rate) for crossing IDL on 1/16/74 less 50% for quarters and 14% per meal for 3 meals. Due \$27.10 instead of \$17.14.

800863      4.36 U/P

Donald G. Walters, Jr.  
553-96-7068, E-3

The overseas travel per diem rate for 12/13/73 (IDL) should be \$25 less 50% for quarters and 14% per meal for 1 meal instead of \$8 less 14% per meal for 3 meals. Due \$9.00 instead of \$4.64.

800865      23.00 O/P

Susan V. Metzger  
556-70-2143, O-2

Computation of per diem should be 67 days at \$6 per day for 11/5/73 to 1/10/74 and 31 days at \$8.30 per day for 1/11/74 to 2/10/74, or \$659.30 rather than \$682.30. The applicable per diem rate was changed from \$6 to \$8.30 effective 1/11/74. JTR, Par. M4205-3e(1).

BEST DOCUMENT AVAILABLE

VOUCHER      AMOUNT      PAYEE, SSAN, AND RANK

TYPE OF ERROR

MILITARY TRAVEL - PCS (continued)

800873      \$7.44 O/P      James D. Kisner  
163-34-3178, E-5

Payment of per diem for 2/5/74 (delay at Seoul, Korea over 10 hours) was made at \$25 per day less 50% for quarters instead of \$35 per day less 50% for quarters and 14¢ per meal for 2 meals available prior to departure from the permanent duty station at 1500.

O/P \$4.80

Payment of overseas travel per diem for 2/6/74 (IDL - eastward) should be 1 day at \$25 less 92% for quarters and meals instead of \$8 less 42% for meals.

O/P \$2.64

CIVILIAN TRAVEL - TDY

407414      6.00 O/P      James P. Smith  
215-12-4084, CIV

The per diem rate for 1½ days spent at TDY points from 0001 - 1800 on 1/23/74 and 0001-1800 on 1/24/74 should be \$20 per day (average amount paid for lodging - \$7.30, plus \$11.80 for subsistence rounded to the next dollar) instead of \$24 per day. JTR, Par. C8101-2a.

407504      2.50 U/P      John E. Vansant  
577-05-7559, CIV

The per diem rate for 2½ days spent at TDY point from 0001 1/21/74 to 1200 1/23/74 should be \$15 per day (average amount paid for lodging - \$2.97 plus \$11.80 for subsistence rounded to the next dollar) instead of \$14 per day.

407574      9.50 U/P      Charles F. Oliver  
224-16-5287, CIV

The number of days per diem at \$6 for travel periods of more than 6 hours 0040 - 1200 9/3/73, ½ day; 1201-2400 12/15/73 (IDL), ½ day; and 0001-0650 12/15/73, ½ day should be 1½ days instead of 2 days. Due \$9 rather than \$12.00

O/P \$3.00

BEST DOCUMENT AVAILABLE

VOUCHER      AMOUNT      PAYEE, SSAN, AND RANK  
CIVILIAN TRAVEL - TDY (continued)

TYPE OF ERROR

The number of days per diem at the U. S. travel rate of \$25 for the periods 1135-2400 9/1/73, 3/4 day; 1201-2400 12/15/73 (IDL), 1/2 day; and 0001-1240 12/16/73, 3/4 day should be 2 days instead of 1 1/2 days. Due \$50.00 instead of \$37.50.  
 U/P \$12.50

BEST DOCUMENT AVAILABLE

\* GAO Form 3010 (Informal Inquiry) issued